

## When can a married person file as Head of Household?

A married person is considered unmarried and is eligible to file as Head of Household if he or she can answer *YES* to each of the following questions:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| • Will you file taxes separately from your spouse in the year in which the premium tax credit is received?     | <input type="checkbox"/> | <input type="checkbox"/> |
| • Will you live separately from your spouse from July 1 to December 31 in that year?                           | <input type="checkbox"/> | <input type="checkbox"/> |
| • Will you pay more than half of the cost of keeping up your home in that year?                                | <input type="checkbox"/> | <input type="checkbox"/> |
| • Do you have a child, stepchild, or foster child (of any age) who lives with you for more than half the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| • Will either you or the child's other parent claim the child as a dependent?                                  | <input type="checkbox"/> | <input type="checkbox"/> |

**If all answers are Yes, the applicant is Head of Household and is considered unmarried.** If the answer to any of these questions is No, the applicant cannot file as Head of Household.